

Fire Company and a regional representative of the Boy Scouts of America.

But more than all of the activities of Mr. Ciavarelli, he was someone who cared greatly for his community, his family, and for his country, and he was one proud American who really made a positive difference. So to my colleagues, he is someone special as a role model that others can look up to, not only in my community and State, but throughout the Nation.

CONTINUING RESOLUTION BEING HELD HOSTAGE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [(Mr. STEARNS)] is recognized for 5 minutes.

Mr. STEARNS. Mr. Speaker, I rise today to talk about the supplemental appropriations bill; specifically, the provision of the bill known as the automatic continuing resolution, or CR.

Two weeks ago we left Washington without passing the supplemental appropriations measure. This was unfortunate. Unfortunately for all Americans, and in particular for the victims of the recent Midwestern floods, this important and well-meaning legislation has become a hostage because of the President and some Democrats who do not like this CR which was attached to this bill.

During the floor debate on the bill, the House voted overwhelmingly to amend the bill to include an automatic continuing resolution, a failsafe provision that would automatically and fully fund the 13 appropriation measures, should any or all fail to be passed into law. In other words, we added a commonsense provision to an already fair measure.

Mr. Speaker, I would like to call it an insurance policy for the American people. The provision we are talking about that the President and some Democrats object to is quite simple and generous. Should any of the bills fail to become law by the end of the fiscal year, they would be fully funded at 100 percent of this year's funding level. In other words, there are no cuts, no elimination of any programs as a result of passage of the CR.

The President objects to this. Does the President want the opportunity to spend more money? Does he want an increased level? Furthermore, the passage of this simple CR would balance the budget within 5 years set forth in the budget agreement.

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It is incredible that we have the claims that supporting a balanced budget could actually impose a problem. But simply, if the President was truly serious about balancing the budget he would support the CR provision and Congress could at long last pass a much-needed disaster relief act.

Nevertheless, Mr. Speaker, the President has promised to veto this impor-

tant legislation. It is a very unfortunate situation we have because the people in the flood-ravaged Midwest need this money. We have set aside money for them but they need this bill. But again, we have a CR attached to it and the President seems more concerned with making sure we do not pass this CR.

The troubling thing about the President's proclaimed opposition to this supplemental is that he claims to support the Republicans' efforts to preclude a Government shutdown. He has often stated publicly his desire to initiate a failsafe mechanism, but when push comes to shove and we present him with an opportunity, he refuses it.

He claims that America needs a solution. The CR is such a solution. I urge the President to support it. It is a simple and reasonable effort to protect the American people from the kind of partisan political battles that shut down the Government and suspended essential Government services 2 years ago, the kind of political battle the President claims he opposes.

Does the President want to shut down the Government? Does he want hardship and inconvenience? I do not think he does.

In other words, as if it were not bad enough to say, I am against a CR, he is also against a simple supplemental to help the flood victims. The proclaimed opposition to the CR has really nothing to do with the supplemental. Rather, the President's opposition is that he wants a fail-safe mechanism itself, and he does not think the CR does it, so he is going to veto it. But, Mr. Speaker, the majority of people on the House floor overwhelmingly supported this CR. It was a very large vote.

Let me conclude by saying to my colleagues, the Republican Party did not shut down the Federal Government in 1995, and we will not be responsible for a shutdown if it happens again. Back then the Congress sent to the President more than adequate appropriations bills, and he simply vetoed them. To preclude this from happening again we have included a simple insurance policy in the supplemental, and yet, Mr. Speaker, he is opposed to it.

In other words, we have included within this bill a provision to ensure the uninterrupted continuation of vital services like Social Security, Medicare, Medicaid, and veterans benefits. We have attempted to remove politics from the appropriations process, and yet the President unfortunately objects.

For the good of our country and the peace of mind of her citizens, we should pass into law this commonsense insurance mechanism, a CR that will keep the Government operational when partisan conflicts arise. I am an original cosponsor of this legislation and a longtime supporter of the ideals behind the CR. I urge the President to reconsider his position, not just for the immediate needs of the flood victims, but for the long-term good of the entire country.

THE INTERNAL REVENUE SERVICE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, the gentleman from Texas [Mr. SESSIONS] is recognized for 60 minutes as the designee of the majority leader.

Mr. SESSIONS. Mr. Speaker, tonight I rise to talk, with several of my colleagues, about the Internal Revenue Service. The Internal Revenue Service, through a series of laws that have been passed for many years, has what is called the Internal Revenue Code. What this code is is it consists of two huge books that I am showing the audience tonight that are very thick with very fine print that talk about the tax laws of this country.

Tonight myself and my colleagues stand to talk about not only the Tax Code but the application of that Tax Code by citizens of this country, and also how they are judged in that Tax Code by the Internal Revenue Service.

Tonight we stand to talk about H.R. 1145, the Home-based Business Fairness Act of 1997. It allows self-employed entrepreneurs, which are the fastest growing and most dynamic sector of our economy, and as a simple matter of fairness, to deduct the expenses of a home office and 100 percent of their health insurance costs. H.R. 1145 also provides a clear definition of an independent contractor to help entrepreneurs avoid crippling IRS costs and fines.

This year small business cited the cost of health insurance as the No. 1 concern, and tax demands accounted for 6 of the 10 most severe problems confronting small business.

H.R. 1145 deals with both of these concerns, addressing the high cost of a home office and of health care. Because many small businesses use independent contractors, their business status is critical to the success of entrepreneurs all over this country.

An independent contractor is one who does work with the help of someone but who is not under that person's control. This allows entrepreneurs to work for themselves but with the assistance of a primary contractor, as a primary contractor does not have to withhold taxes for his independent contractors, and that is why this issue is so important.

What we would like to discuss tonight is H.R. 1145 and how this is going to play out. We have any number of issues to discuss, including factors and criteria which the IRS uses to determine these independent contractors. But as I talk tonight, what we would like to do is further examine what is happening in the marketplace. As we talk about the marketplace, what we are talking about is small businesses, men and women who are attempting not only to do work out of their home, but also work in industry and work in business.

What we would like to do is to provide several examples of how the factors that are based upon the 20-point